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IN THE CLAIMS:

1-16 (Canceled).

17. (Previously Presented) A waste removal device for collecting waste material, said device comprising;

a first sheet having an inner surface, a first end, and a longitudinal edge,

a second sheet spaced from said first end and having first and second side edges attached to said first sheet.

said second sheet at least partially overlying said inner surface,

said longitudinal edge of said first sheet being at least three times a length of said side edges of said second sheet.

said first and second sheets defining an envelope having an opening for storing the waste material, and

a third sheet made from an absorbent material and affixed to said first end of said first sheet and substantially overlying said inner surface of said first sheet and extending into said opening of said envelope.

- 18. (Currently Amended) The device as set forth in claim 17 wherein said third sheet includes a first end permanently affixed to said first end of said first sheet and said third sheet extends to a second end that is unattached in said opening thereby allowing said second end to move within said opening during use.
- 19. (Previously Presented) The device as set forth in claim 17 wherein said first and second sheets are made from plastic and are rectangular in configuration and said third sheet is rectangular in configuration.

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20. (Previously Presented) The device as set forth in claim 17 wherein said third sheet is affixed to said first sheet by one of pressure sealing, heat sealing, and stitching.

21. (Canceled).

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